REMARKS

Claims 7-9 and 12-14 are now present in this application.

The specification and claims 7-9 have been amended, claims 1-6, 10 and 11 have been cancelled without prejudice or disclaimer of the subject matter contained therein, and claims 12-14 have been presented. Reconsideration of the application, as amended, is respectfully requested.

The title stands objected to as not being descriptive. In view of the foregoing amendments, it is respectfully submitted that this objection has been addressed and should be withdrawn.

Claims 7-11 stand rejected under 35 USC 112, second paragraph. This rejection is respectfully traversed.

In view of the foregoing amendments, it is respectfully submitted that all claims particularly point out and distinctly claim the subject matter of the instant invention. Accordingly, reconsideration and withdrawal of the 35 USC 112, second paragraph rejection are respectfully requested.

Claims 7-11 stand rejected under 35 USC 103 as being unpatentable over O'Reilly et al., U.S. Patent 6,150,915, in view of Lee et al., U.S. Patent 6,902,660. This rejection is respectfully traversed.

The present application is directed to a method for manufacturing a precise multi-pole magnetic component for using in magnetic encoders. A special layout of the circuit pattern is designed and formed on a printed circuit board (PCB). Alternate and regular magnetic fields are induced according to Ampere's law after a current flowing through the circuit on the PCB. The

Birch, Stewart, Kolasch & Birch, LLP

Reply to Office Action of August 18, 2005

multi-pole magnetic component with fine magnetic pole pitch is achieved by forming high-

density circuit patterns on a substrate using the PCB technology.

Further, a special circuit pattern, having a meander structure for providing a current to

flow in opposite directions, is designed and formed on the PCB. Thus, the magnetic field is

induced in different directions among the circuits to generate an alternate magnetic pole

distribution. This technical feature is neither taught nor suggested by the prior art utilized by the

Examiner.

Accordingly, it is respectfully submitted that the method of independent claims 7 and 12,

as well as their dependent claims, is neither taught nor suggested by the prior art utilized by the

Examiner. Reconsideration and withdrawal of the 35 USC 103 rejection are respectfully

requested.

Favorable reconsideration and an early Notice of Allowance are earnestly solicited.

Because the additional prior art cited by the Examiner has been included merely to show

the state of the prior art and has not been utilized to reject the claims, no further comments

concerning these documents are considered necessary at this time.

In the event that any outstanding matters remain in this application, the Examiner is

7

invited to contact the undersigned at (703) 205-8000 in the Washington, D.C. area.

Birch, Stewart, Kolasch & Birch, LLP

Application No. 10/718,626 Amendment dated November 17, 2005 Reply to Office Action of August 18, 2005

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17; particularly, extension of time fees.

Dated: November 17, 2005

Respectfully submitted,

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